

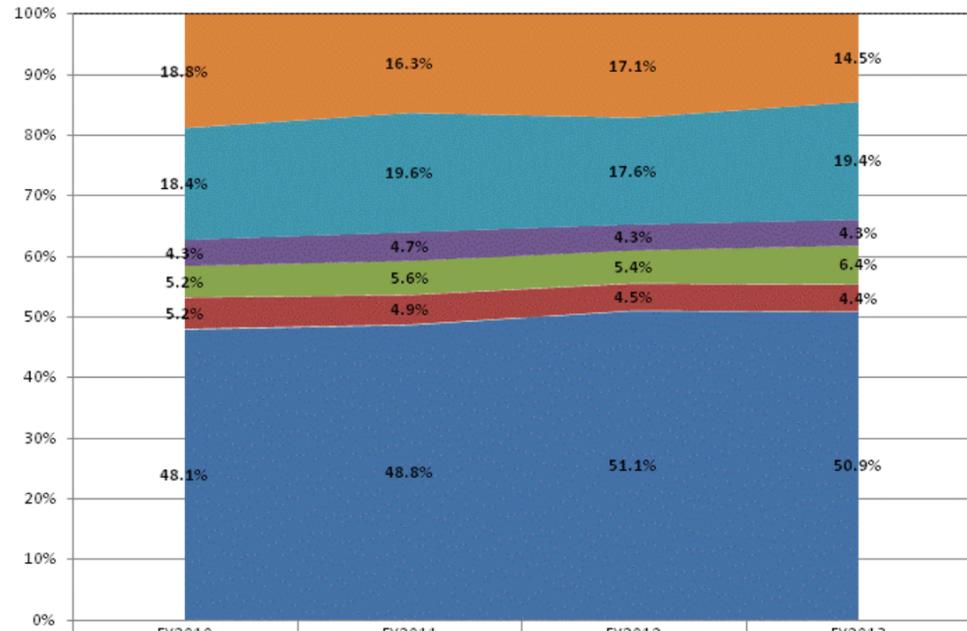
School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Cowan Community School Corp (1900)

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	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2012	FY12 % of Total Exp	FY 2013	FY13 % of Total Exp
Student Academic Achievement	\$2,542,795	35.5%	\$3,093,331	47.2%	\$3,647,477	51.1%	\$3,660,481	50.9%
Student Instructional Support	\$553,211	7.7%	\$685,542	10.5%	\$705,482	9.9%	\$782,748	10.9%
Overhead and Operational	\$1,323,838	18.5%	\$1,636,101	25.0%	\$1,559,020	21.9%	\$1,699,657	23.7%
Nonoperational	\$2,738,861	38.3%	\$1,139,710	17.4%	\$1,220,713	17.1%	\$1,042,955	14.5%
Grand Total	\$7,158,705		\$6,554,684		\$7,132,691		\$7,185,841	

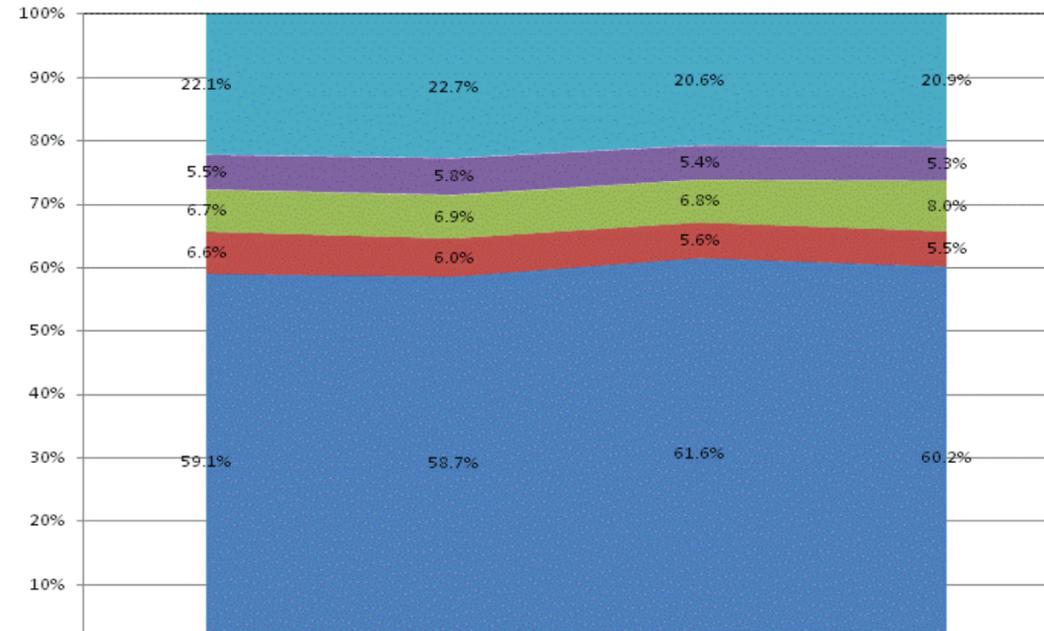
	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	43.2%	57.7%	61.0%	61.8%

All Expenditures



	FY2010	FY2011	FY2012	FY2013
Non-Operational	18.8%	16.3%	17.1%	14.5%
Other Overhead and Operational	18.4%	19.6%	17.6%	19.4%
Corporation Administration	4.3%	4.7%	4.3%	4.3%
School Administration	5.2%	5.6%	5.4%	6.4%
Other Student Instructional Support	5.2%	4.9%	4.5%	4.4%
Student Academic Achievement	48.1%	48.8%	51.1%	50.9%

Operational Expenditures Only



	FY2010	FY2011	FY2012	FY2013
Other Overhead and Operational	22.1%	22.7%	20.6%	20.9%
Corporation Administration	5.5%	5.8%	5.4%	5.3%
School Administration	6.7%	6.9%	6.8%	8.0%
Other Student Instructional Support	6.6%	6.0%	5.6%	5.5%
Student Academic Achievement	59.1%	58.7%	61.6%	60.2%

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$129,752	\$151,770	\$133,325	N/A	3%	-12%
11100 Regular Programs; Elementary	\$780,965	\$1,179,520	\$1,300,711	\$1,348,337	73%	14%	4%
11200 Regular Programs; Middle/Junior High	\$1,195	\$0	\$0	\$0	-100%	N/A	N/A
11300 Regular Programs; High School	\$880,155	\$1,173,388	\$1,305,551	\$1,381,095	57%	18%	6%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$7,221	\$23,532	\$17,486	N/A	142%	-26%
12110 Gifted And Talented; Gifted and Talented	\$11,206	\$28,213	\$27,613	\$27,069	142%	-4%	-2%
12350 Physical Impairment; Homebound	\$0	\$300	\$657	\$174	N/A	-42%	-74%
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$2,019	\$0	\$0	\$0	-100%	N/A	N/A
12610 Learning Disability	\$97,873	\$142,295	\$160,715	\$155,407	59%	9%	-3%
12710 Equal Opportunity At Risk	\$0	\$19,135	\$16,105	\$14,307	N/A	-25%	-11%
12810 Special Education Preschool	\$33,339	\$20,846	\$0	\$0	-100%	-100%	N/A
12900 Other Special Programs	\$5,426	\$3,767	\$4,283	\$6,416	18%	70%	50%
14300 Summer School Programs; High School	\$5,543	\$3,549	\$0	\$0	-100%	-100%	N/A
16200 Preventive Remediation	\$0	\$12,757	\$6,714	\$6,431	N/A	-50%	-4%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$25,959	\$35,949	\$64,314	\$75,748	192%	111%	18%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$12,410	\$11,394	\$161,469	\$177,586	> 500%	> 500%	10%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$13,975	\$10,000	\$10,000	N/A	-28%	0%
22110 Improvement of Instruction; Service Area Direction	\$0	\$1,045	\$0	\$0	N/A	-100%	N/A
22130 Improvement of Instruction; Instructional Staff Training	\$2,300	\$0	\$0	\$0	-100%	N/A	N/A
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$325	\$0	\$58	\$0	-100%	N/A	-100%
22220 Library/Media Services; School Library	\$61,507	\$82,379	\$83,124	\$85,905	40%	4%	3%
22250 Library/Media Services; Computer Assisted Instruction Services	\$34,649	\$818	\$0	\$22,372	-35%	> 500%	N/A
22360 Instruction, Related Technology; Network Support	\$41,622	\$146,583	\$199,416	\$130,488	214%	-11%	-35%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$67,644	\$79,758	\$130,612	\$61,702	-9%	-23%	-53%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$1,596	\$0	\$0	\$6,633	316%	N/A	N/A
25570 Textbooks for Rent or Resale; Materials and Supplies	\$445	\$687	\$832	\$0	-100%	-100%	-100%
26497 2007 Account Code - Teachers Retirement Fund	\$73,690	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$2,139,868	\$3,093,331	\$3,647,477	\$3,660,481	71%	18%	0%
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$56,588	\$110,345	\$122,029	\$151,844	168%	38%	24%
21340 Health Services; Nurse Services	\$23,596	\$28,060	\$30,529	\$32,614	38%	16%	7%
21420 Psychological Testing	\$55,924	\$67,211	\$33,925	\$31,031	-45%	-54%	-9%
21430 Psychological Counseling	\$0	\$52,637	\$52,166	\$34,013	N/A	-35%	-35%
21490 Other Psychological Services	\$7,267	\$7,649	\$9,638	\$489	-93%	-94%	-95%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$51,573	\$67,188	\$70,542	\$69,774	35%	4%	-1%
24100 Office of The Principal	\$260,511	\$352,451	\$386,654	\$462,984	78%	31%	20%
Student Instructional Support Total	\$455,458	\$685,542	\$705,482	\$782,748	72%	14%	11%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$6,413	\$8,241	\$12,136	\$11,478	79%	39%	-5%
23150 Board of Education; Legal Services	\$150	\$1,217	\$50	\$0	-100%	-100%	-100%
23160 Board of Education; Promotion Expenses	\$937	\$6,431	\$224	\$302	-68%	-95%	35%
23190 Board of Education; Other Governing Body Services	\$6,039	\$3,983	\$4,280	\$4,144	-31%	4%	-3%
23210 Executive Administration; Office of The Superintendent	\$182,175	\$246,354	\$261,819	\$281,020	54%	14%	7%
25191 Other Fiscal Services; Refund of Revenue	\$1,984	\$3,566	\$17,068	\$2,076	5%	-42%	-88%
25193 Other Fiscal Services; Printed Forms	\$0	\$596	\$1,121	\$0	N/A	-100%	-100%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$1,512	\$6,764	\$8,357	N/A	453%	24%
25196 Other Fiscal Services; Cash Change	\$0	\$370	\$2,796	\$500	N/A	35%	-82%

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
25400 Planning, Research, Development and Evaluation	\$0	\$19,630	\$0	\$0	N/A	-100%	N/A
25870 Administrative Technology Services; Professional Development Costs For Administrat	\$0	\$305	\$0	\$0	N/A	-100%	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$402,339	\$479,610	\$466,685	\$491,803	22%	3%	5%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$37,352	\$51,426	\$21,875	\$26,978	-28%	-48%	23%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$836	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$904	\$550	\$470	\$510	-44%	-7%	9%
26700 Operation and Maintenance of Plant Services; Insurance	\$65,790	\$50,623	\$32,878	\$38,115	-42%	-25%	16%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$87	\$1,873	\$2,616	\$2,616	> 500%	40%	0%
27010 Student Transportation; Service Area Direction	\$24,839	\$28,638	\$42,234	\$43,602	76%	52%	3%
27100 Student Transportation; Vehicle Operation	\$64,094	\$86,345	\$113,431	\$104,302	63%	21%	-8%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$33,410	\$60,231	\$60,709	\$89,843	169%	49%	48%
27400 Student Transportation; Purchase of School Buses	\$36,770	\$151,394	\$75,638	\$153,970	319%	2%	104%
27500 Student Transportation; Insurance on Buses	\$4,290	\$378	\$6,252	\$12,027	180%	> 500%	92%
27700 Student Transportation; Contracted Transportation Services	\$112,629	\$93,222	\$62,735	\$62,599	-44%	-33%	0%
27900 Student Transportation; Other Student Transportation Services	\$5,248	\$6,948	\$8,944	\$7,629	45%	10%	-15%
27910 Student Transportation; Bus Driver Training	\$0	\$0	\$200	\$0	N/A	N/A	-100%
31100 Food Services Operations; Service Area Direction	\$4,560	\$0	\$700	\$0	-100%	N/A	-100%
31200 Food Services Operations; Food Preparation and Dispensing	\$225,440	\$330,466	\$355,541	\$357,431	59%	8%	1%
31900 Other Food Services	\$1,618	\$2,192	\$1,854	\$357	-78%	-84%	-81%
Overhead and Operational Total	\$1,217,902	\$1,636,101	\$1,559,020	\$1,699,657	40%	4%	9%
Nonoperational							
33200 Community Recreation	\$1,740	\$1,671	\$3,003	\$2,359	36%	41%	-21%
33400 Athletic Coaches	\$41,344	\$69,312	\$67,097	\$70,075	69%	1%	4%
33930 Latch Key Kid Program	\$37,415	\$24,197	\$20,623	\$21,557	-42%	-11%	5%
33990 Other Community Services; Other	\$0	\$339	\$0	\$54	N/A	-84%	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$147,119	\$0	\$0	\$0	-100%	N/A	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$96,588	\$6,124	\$9,214	\$5,733	-94%	-6%	-38%
45100 Building Acquisition, Construction and Improvements	\$1,552,951	\$7,063	\$107,803	\$45,465	-97%	> 500%	-58%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$86,630	\$0	\$0	\$0	-100%	N/A	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$5,001	\$3,231	\$0	\$0	-100%	-100%	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$33,928	\$23,750	\$25,138	\$25,971	-23%	9%	3%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$135,376	\$4,529	\$0	\$0	-100%	-100%	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$124,514	\$64,304	\$8,210	\$9,450	-92%	-85%	15%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$319	\$0	\$0	\$0	-100%	N/A	N/A
51100 Debt Services; Principal on Debt; Bonds	\$119,531	\$105,000	\$90,000	\$60,000	-50%	-43%	-33%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$0	\$0	\$6,114	N/A	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$19,641	\$26,860	\$10,886	\$7,261	-63%	-73%	-33%
52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$3,570	\$0	\$0	N/A	-100%	N/A
54200 Common School Fund; Principal	\$319,453	\$678,494	\$643,243	\$586,186	83%	-14%	-9%
54250 Common School Fund; Interest	\$0	\$121,267	\$226,243	\$202,730	N/A	67%	-10%
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$9,254	\$0	N/A	N/A	-100%
Nonoperational Total	\$2,721,550	\$1,139,710	\$1,220,713	\$1,042,955	-62%	-8%	-15%
Prorated By Fund							
26491 2007 Account Code - PERF	\$25,769	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$217,812	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$19,034	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$327,588	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$99	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$33,624	\$0	\$0	\$0	N/A	N/A	N/A

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Prorated By Fund Total	\$623,927	\$0	\$0	\$0	N/A	N/A	N/A